

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: The Pepper Residence  
 DOCKET NO.: 04-20422.001-R-1 and 04-20422.002-R-1  
 05-20341.001-R-1 and 05-20341.002-R-1  
 06-20336.001-R-1 and 06-20336.002-R-1  
 PARCEL NO.: 01-11-202-027 and 01-11-202-029

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are The Pepper Residence, the appellant, by attorney Lait Meisler with the law firm of Golan & Christie in Chicago and the Cook County Board of Review.

The subject property consists of two parcels of land totaling 228,255 square feet and improved with a 44-year old, one-story, frame and masonry, single-family dwelling. The improvement contains 4,577 square feet of living area, three and one-half baths, three fireplaces, and a partial, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The PTAB finds that these appeals are within the same assessment triennial, involve common issues of law and fact and a consolidation of the appeals would not prejudice the rights of the parties. Therefore, under the *Official Rules of the Property Tax Appeal Board, Section 1910.78*, the PTAB, over the objection of the appellant, consolidates the above appeals.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROV</u>	<u>TOTAL</u>
04-20422.001-R-1	01-11-202-027	\$12,405	\$64,311	\$76,716
04-20422.002-R-1	01-11-202-029	\$ 5,854	\$21,437	\$27,291
05-20341.001-R-1	01-11-202-027	\$12,405	\$64,311	\$76,716
05-20341.002-R-1	01-11-202-029	\$ 5,854	\$21,437	\$27,291
06-20336.001-R-1	01-11-202-027	\$12,405	\$64,311	\$76,716
06-20336.002-R-1	01-11-202-029	\$ 5,854	\$21,437	\$27,291

Subject only to the State multiplier as applicable.

PTAB/083567JBV

Docket No. 04-20422.001-R-1 and 04-20422.002-R-1  
05-20341.001-R-1 and 05-20341.002-R-1  
06-20336.001-R-1 and 06-20336.002-R-1

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of 11 properties suggested as comparable to the subject. The data in its entirety reflects that the properties are located within the subject's area and are improved with a one or one and one-half story, masonry, frame, frame and masonry or stucco, single-family dwelling with between two and four and one-half baths. In addition, the properties contain one, two or three fireplaces and, for nine properties, air conditioning. The improvements range: in age from 21 to 96 years; in size from 1,947 to 8,138 square feet of living area; and in improvement assessments from \$.93 to \$14.98 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$85,748, or \$18.73 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of seven suggested comparables located within the subject's neighborhood. The board's properties contain a one-story, masonry, frame or frame and masonry, single-family dwelling with two, three, three and one-half or four baths, one, two or three fireplaces, and a partial or full basement with four finished. In addition, six properties contain air conditioning. The improvements range: in age from 21 to 49 years; in size from 2,354 to 4,461 square feet of living area and in improvement assessments from \$19.67 to \$25.24 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Lait Meisler, argued that the board of review's comparables were not as comparables to the subject property. In addition, Ms. Meisler noted that the board of review's comparable #3 in both 2004 and 2005 changes from a condition of average in 2004 to above average in 2005.

The board of review's representative, Lena Henderson, did not have personal knowledge as to why comparable #3 changed in condition. She did argue that there were several other comparables submitted by the board of review that were similar to the subject property. Ms. Henderson also argued that several of the appellant's comparables were not located within the subject's subdivision or smaller in size.

Ms. Henderson argued that the appellant's comparable #4 in 2003 is a partial assessment. During the hearing she stated that she reviewed each of the appellant's suggested comparables in the board of review's computer system to determine if a property was a full, partial, or pro-rated assessment. Ms. Henderson further explained what a partial and pro-rated assessment was.

Docket No. 04-20422.001-R-1 and 04-20422.002-R-1  
05-20341.001-R-1 and 05-20341.002-R-1  
06-20336.001-R-1 and 06-20336.002-R-1

In response to this argument and questions in regards to location, Ms. Meisler withdrew this property as a suggested comparable. Ms. Meisler stated that the assessed value for suggested comparable #3 in the 2004 and 2005 is a partial assessment. She then calculated a full improvement assessment using 2008 assessment figures.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of 18 equity comparables. The PTAB finds the appellant's comparables #2 from 2004, #3 from 2005 and #2 and #4 from 2006 and the board of review's comparables #4 from 2004 and 2005 and #1 and #2 from 2006 are the most similar to the subject. These seven comparables contain a one or one and one-half story, masonry or frame and masonry, single-family dwelling located within the subject's area or neighborhood. The improvements range: in age from 21 to 48 years; in size from 3,400 to 4,736 square feet of living area; and in improvement assessments from \$.093 to \$20.47 per square foot of living area. In comparison, the subject's improvement assessment of \$18.73 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size, age, construction, and/or incomplete improvement assessment amounts.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

Docket No. 04-20422.001-R-1 and 04-20422.002-R-1  
05-20341.001-R-1 and 05-20341.002-R-1  
06-20336.001-R-1 and 06-20336.002-R-1

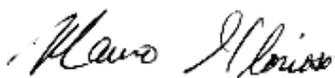
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 20, 2009



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

Docket No. 04-20422.001-R-1 and 04-20422.002-R-1  
05-20341.001-R-1 and 05-20341.002-R-1  
06-20336.001-R-1 and 06-20336.002-R-1

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.